

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

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RECORDATION NO. 24218-A FILED

NOV 21 '02

4-46 PM

SURFACE TRANSPORTATION BOARD

OF COUNSEL
URBAN A. LESTER

November 21, 2002

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of an Assignment and Assumption Agreement, dated as of November 21, 2002, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease which is being filed with the Board under Recordation Number _____.

The names and addresses of the parties to the enclosed document are:

Assignor: General Electric Railcar
Services Corporation
161 N. Clark Street
Chicago, IL 60601

Assignee: ICON Railcar I LLC
c/o ICON Capital Corp.
100 Fifth Avenue, 10th Floor
New York, NY 10011

A description of the railroad equipment covered by the enclosed document is:

324 coal gondolas within the series UFIX 13001 – UFIX 18055

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Mr. Vernon A. Williams
November 21, 2002
Page Two

A short summary of the schedule to appear in the index follows:

Assignment and Assumption Agreement

Also enclosed is a check in the amount of \$30.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Alvord', with a stylized flourish at the end.

Robert W. Alvord

RWA/anr
Enclosures

NOV 21 '02

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ASSIGNMENT AND ASSUMPTION AGREEMENT
Texas Genco, LP

SURFACE TRANSPORTATION BOARD

This ASSIGNMENT AND ASSUMPTION AGREEMENT, dated as of November 21, 2002 (this "Agreement"), is between General Electric Railcar Services Corporation, a Delaware corporation (the "Seller"), and ICON Railcar I LLC, a Delaware limited liability company (the "Buyer").

RECITALS

WHEREAS, the Buyer and the Seller have entered into that certain Purchase Agreement, dated as of November 21, 2002 (the "Purchase Agreement"), providing for the purchase of the Ownership Interest by the Buyer from the Seller, subject to the terms and conditions set forth therein; and

WHEREAS, the Purchase Agreement contemplates the execution and delivery of this Agreement by the Seller and the Buyer.

NOW, THEREFORE, in consideration of the foregoing and for other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, the parties hereto agree as follows.

AGREEMENT

1. **Definitions.** Capitalized terms used herein without definition shall have the meanings assigned to them in Section 4 of this Agreement.
2. **Assignment.** Effective as to each unit of Equipment on the Closing Date, the Seller sells to the Buyer all of the Seller's rights, title and interest in and to such unit and assigns to the Buyer all of the Seller's rights and obligations under the Lease, as it relates to each unit, and under all assignable and subsisting warranties and indemnities given by any manufacturer or supplier of any unit of Equipment. Notwithstanding the foregoing, the Seller shall continue to be entitled to the benefit of any right to indemnification for tax or other matters which arose or may arise from or be related to any event or circumstance occurring or in existence prior to the Closing Date, as specified in the Purchase Agreement.
3. **Acceptance of Assignment; Assumption of Obligations; Effect of Assignment.** The Buyer accepts the assignment contained in Section 2 hereof and, in respect of the period on and after the Closing Date, assumes all obligations of the Seller under, and agrees to be bound to the same extent as the Seller by all the terms of, the Lease. Effective on and after the Closing Date, the Buyer shall be deemed to stand in the place of the Seller for all purposes under the Lease and each reference in the Lease to the Seller shall be deemed to mean the Buyer. The Seller, in respect of the period on and after the Closing Date, is released of all obligations of the Seller under the Lease.

4. **Definitions.** Except as otherwise specified or as the context may otherwise require, the following terms have the respective meanings set forth below whenever used in this Agreement (terms defined in the singular to have a correlative meaning when used in the plural and vice versa).

Bill of Sale: the bill of sale in the form of Exhibit I hereto.

Closing Date: the date of the Bill of Sale.

Equipment: the railcars described on Schedule 1 hereto (individually each railcar is referred to as a "unit" or "unit of Equipment").

Lease: Rider No. 1 to Car Leasing Agreement No. 8919-97-01, dated October 26, 1998, between the Seller and the Lessee (incorporating Car Leasing Agreement No. 8919-97-01 dated October 19, 1998, between the Seller and the Lessee).

Lessee: Texas Genco, LP, as successor in interest to Reliant Energy, Incorporated f/k/a/ Houston Lighting & Power Company

Ownership Interest: the Seller's rights, title and interest in and to the Equipment and the Seller's rights and obligations under the Lease.

5. **Amendments.** No provision of this Agreement may be amended, modified or waived except by written agreement duly executed by each of the parties hereto.

6. **Notices.** All notices, requests or other communications to or upon any party hereto in connection herewith shall be given in the manner prescribed by Section 10.5 of the Purchase Agreement.

7. **Headings.** The section headings used in this Agreement are for convenience of reference only and shall not be used or construed to define, interpret, expand or limit any provision hereof.

8. **Counterparts.** This Agreement may be executed in separate counterparts, each of which when so executed shall be deemed to be an original and all of which taken together shall constitute one and the same agreement.

9. **Governing Law.** This Agreement shall be governed by, and construed and enforced in accordance with, the internal substantive laws of the State of Illinois, without giving effect to the conflict of law rules thereof.

10. **Entire Agreement.** This Agreement, the Purchase Agreement, and the Bill of Sale (together with their exhibits and schedules) represent the entire agreement of the parties with respect to the subject matter hereof and thereof and supersede and cancel any prior oral or written agreement, letter of intent or understanding with respect to such subject matter.

11. Recordation. The Seller and the Buyer agree that this Agreement may be recorded with the Surface Transportation Board and the Registrar General of Canada to evidence the assignment by the Seller to the Buyer of the Seller's rights and obligations under the Lease.

[Remainder of this Page is Intentionally Left Blank]

IN WITNESS WHEREOF, this Agreement has been duly executed by the parties hereto on the date first above written.

GENERAL ELECTRIC RAILCAR SERVICES CORPORATION

By: J. Nicholas Munday
Name: J. Nicholas Munday
Title: Vice-President

ICON RAILCAR I LLC

By: ICON INCOME FUND NINE, LLC,
its sole member

By: ICON Capital Corp., its manager

By: _____
Name: _____
Title: _____

IN WITNESS WHEREOF, this Agreement has been duly executed by the parties hereto on the date first above written.

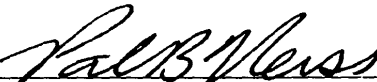
**GENERAL ELECTRIC RAILCAR SERVICES
CORPORATION**

By: _____
Name: _____
Title: _____

ICON RAILCAR I LLC

By: ICON INCOME FUND NINE, LLC,
its sole member

By: ICON Capital Corp., its manager

By:  _____
Name: Paul B. Weiss
Title: President

State of ILLINOIS)
County of COOK)

On this, the ____ day of November, 2002, before me, a Notary Public in and for said County and State, personally appeared J NICHOLAS MUDAY, a VICE PRESIDENT of General Electric Railcar Services Corporation, who acknowledged himself to be a duly authorized officer of General Electric Railcar Services Corporation, and that, as such officer, being authorized to do so, he executed the foregoing instrument for General Electric Railcar Services Corporation for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Gail Ann Moore
Name: GAIL ANN MOORE
Notary Public

My Commission Expires: 10-01-05
Residing in: Chicago Heights, IL

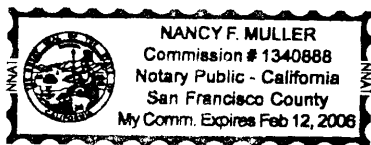


State of California)

)
County of San Francisco)

On this, the 19th day of November, 2002, before me, a Notary Public in and for said County and State, personally appeared Paul B. Weiss, President of ICON Capital Corp., who acknowledged himself to be a duly authorized officer of ICON Capital Corp., the Sole Manager of ICON Income Fund Nine, LLC, on behalf of and as sole member of ICON Railcar I LLC, and that, as such officer, being authorized to do so, he executed the foregoing instrument for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.




Name: _____

Nancy F. Muller

Notary Public

My Commission Expires: Feb 12, 2006

Residing in: San Francisco, CA

EXHIBIT I

BILL OF SALE

For good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, General Electric Railcar Services Corporation ("Seller"), does hereby sell, transfer and assign to ICON Railcar I LLC ("Buyer") all of Seller's rights, title and interest in and to the equipment described in Schedule 1 hereto, subject to the terms and conditions of the Purchase Agreement, dated as of November __, 2002, between Seller and Buyer, and the Assignment and Assumption Agreement, dated November __, 2002, between Seller and Buyer.

General Electric Railcar Services Corporation

By: _____
Name: _____
Title: _____
Date: _____

Schedule 1
to Assignment and Assumption Agreement

# of Units	Lessee	AAR Reporting Mark	Description
1	Texas Genco, LP	UFIX 13001	Coal Gondola
2	Texas Genco, LP	UFIX 13002	Coal Gondola
3	Texas Genco, LP	UFIX 13003	Coal Gondola
4	Texas Genco, LP	UFIX 13004	Coal Gondola
5	Texas Genco, LP	UFIX 13006	Coal Gondola
6	Texas Genco, LP	UFIX 13007	Coal Gondola
7	Texas Genco, LP	UFIX 13008	Coal Gondola
8	Texas Genco, LP	UFIX 13009	Coal Gondola
9	Texas Genco, LP	UFIX 13010	Coal Gondola
10	Texas Genco, LP	UFIX 13011	Coal Gondola
11	Texas Genco, LP	UFIX 13012	Coal Gondola
12	Texas Genco, LP	UFIX 13013	Coal Gondola
13	Texas Genco, LP	UFIX 13015	Coal Gondola
14	Texas Genco, LP	UFIX 13018	Coal Gondola
15	Texas Genco, LP	UFIX 13019	Coal Gondola
16	Texas Genco, LP	UFIX 13020	Coal Gondola
17	Texas Genco, LP	UFIX 13021	Coal Gondola
18	Texas Genco, LP	UFIX 13022	Coal Gondola
19	Texas Genco, LP	UFIX 13024	Coal Gondola
20	Texas Genco, LP	UFIX 13025	Coal Gondola
21	Texas Genco, LP	UFIX 13026	Coal Gondola
22	Texas Genco, LP	UFIX 13027	Coal Gondola
23	Texas Genco, LP	UFIX 13028	Coal Gondola
24	Texas Genco, LP	UFIX 13029	Coal Gondola
25	Texas Genco, LP	UFIX 13030	Coal Gondola
26	Texas Genco, LP	UFIX 13031	Coal Gondola
27	Texas Genco, LP	UFIX 13032	Coal Gondola
28	Texas Genco, LP	UFIX 13033	Coal Gondola
29	Texas Genco, LP	UFIX 13034	Coal Gondola
30	Texas Genco, LP	UFIX 13035	Coal Gondola
31	Texas Genco, LP	UFIX 13037	Coal Gondola
32	Texas Genco, LP	UFIX 13038	Coal Gondola
33	Texas Genco, LP	UFIX 13040	Coal Gondola
34	Texas Genco, LP	UFIX 13041	Coal Gondola
35	Texas Genco, LP	UFIX 13042	Coal Gondola
36	Texas Genco, LP	UFIX 13043	Coal Gondola
37	Texas Genco, LP	UFIX 13044	Coal Gondola
38	Texas Genco, LP	UFIX 13045	Coal Gondola
39	Texas Genco, LP	UFIX 13046	Coal Gondola
40	Texas Genco, LP	UFIX 13047	Coal Gondola
41	Texas Genco, LP	UFIX 13048	Coal Gondola
42	Texas Genco, LP	UFIX 13049	Coal Gondola
43	Texas Genco, LP	UFIX 13050	Coal Gondola
44	Texas Genco, LP	UFIX 13051	Coal Gondola
45	Texas Genco, LP	UFIX 13052	Coal Gondola
46	Texas Genco, LP	UFIX 13053	Coal Gondola
47	Texas Genco, LP	UFIX 13054	Coal Gondola
48	Texas Genco, LP	UFIX 13056	Coal Gondola
49	Texas Genco, LP	UFIX 13058	Coal Gondola

50	Texas Genco, LP	UFIX	13059	Coal Gondola
51	Texas Genco, LP	UFIX	13060	Coal Gondola
52	Texas Genco, LP	UFIX	13061	Coal Gondola
53	Texas Genco, LP	UFIX	13062	Coal Gondola
54	Texas Genco, LP	UFIX	14001	Coal Gondola
55	Texas Genco, LP	UFIX	14006	Coal Gondola
56	Texas Genco, LP	UFIX	14007	Coal Gondola
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62	Texas Genco, LP	UFIX	14018	Coal Gondola
63	Texas Genco, LP	UFIX	14019	Coal Gondola
64	Texas Genco, LP	UFIX	14025	Coal Gondola
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212	Texas Genco, LP	UFIX	16095	Coal Gondola
213	Texas Genco, LP	UFIX	16096	Coal Gondola
214	Texas Genco, LP	UFIX	16097	Coal Gondola
215	Texas Genco, LP	UFIX	16099	Coal Gondola
216	Texas Genco, LP	UFIX	16157	Coal Gondola
217	Texas Genco, LP	UFIX	16161	Coal Gondola

218	Texas Genco, LP	UFIX	16162	Coal Gondola
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253	Texas Genco, LP	UFIX	17034	Coal Gondola
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258	Texas Genco, LP	UFIX	17039	Coal Gondola
259	Texas Genco, LP	UFIX	17040	Coal Gondola
260	Texas Genco, LP	UFIX	17041	Coal Gondola
261	Texas Genco, LP	UFIX	17043	Coal Gondola
262	Texas Genco, LP	UFIX	17044	Coal Gondola
263	Texas Genco, LP	UFIX	17045	Coal Gondola
264	Texas Genco, LP	UFIX	17046	Coal Gondola
265	Texas Genco, LP	UFIX	17047	Coal Gondola
266	Texas Genco, LP	UFIX	17048	Coal Gondola
267	Texas Genco, LP	UFIX	18001	Coal Gondola
268	Texas Genco, LP	UFIX	18002	Coal Gondola
269	Texas Genco, LP	UFIX	18004	Coal Gondola
270	Texas Genco, LP	UFIX	18005	Coal Gondola
271	Texas Genco, LP	UFIX	18006	Coal Gondola
272	Texas Genco, LP	UFIX	18007	Coal Gondola
273	Texas Genco, LP	UFIX	18008	Coal Gondola

274	Texas Genco, LP	UFIX	18009	Coal Gondola
275	Texas Genco, LP	UFIX	18010	Coal Gondola
276	Texas Genco, LP	UFIX	18011	Coal Gondola
277	Texas Genco, LP	UFIX	18012	Coal Gondola
278	Texas Genco, LP	UFIX	18013	Coal Gondola
279	Texas Genco, LP	UFIX	18014	Coal Gondola
280	Texas Genco, LP	UFIX	18015	Coal Gondola
281	Texas Genco, LP	UFIX	18016	Coal Gondola
282	Texas Genco, LP	UFIX	18017	Coal Gondola
283	Texas Genco, LP	UFIX	18018	Coal Gondola
284	Texas Genco, LP	UFIX	18019	Coal Gondola
285	Texas Genco, LP	UFIX	18020	Coal Gondola
286	Texas Genco, LP	UFIX	18021	Coal Gondola
287	Texas Genco, LP	UFIX	18022	Coal Gondola
288	Texas Genco, LP	UFIX	18023	Coal Gondola
289	Texas Genco, LP	UFIX	18024	Coal Gondola
290	Texas Genco, LP	UFIX	18025	Coal Gondola
291	Texas Genco, LP	UFIX	18026	Coal Gondola
292	Texas Genco, LP	UFIX	18027	Coal Gondola
293	Texas Genco, LP	UFIX	18028	Coal Gondola
294	Texas Genco, LP	UFIX	18029	Coal Gondola
295	Texas Genco, LP	UFIX	18030	Coal Gondola
296	Texas Genco, LP	UFIX	18031	Coal Gondola
297	Texas Genco, LP	UFIX	18032	Coal Gondola
298	Texas Genco, LP	UFIX	18033	Coal Gondola
299	Texas Genco, LP	UFIX	18034	Coal Gondola
300	Texas Genco, LP	UFIX	18035	Coal Gondola
301	Texas Genco, LP	UFIX	18036	Coal Gondola
302	Texas Genco, LP	UFIX	18037	Coal Gondola
303	Texas Genco, LP	UFIX	18038	Coal Gondola
304	Texas Genco, LP	UFIX	18039	Coal Gondola
305	Texas Genco, LP	UFIX	18040	Coal Gondola
306	Texas Genco, LP	UFIX	18041	Coal Gondola
307	Texas Genco, LP	UFIX	18042	Coal Gondola
308	Texas Genco, LP	UFIX	18043	Coal Gondola
309	Texas Genco, LP	UFIX	18044	Coal Gondola
310	Texas Genco, LP	UFIX	18045	Coal Gondola
311	Texas Genco, LP	UFIX	18046	Coal Gondola
312	Texas Genco, LP	UFIX	18047	Coal Gondola
313	Texas Genco, LP	UFIX	18048	Coal Gondola
314	Texas Genco, LP	UFIX	18049	Coal Gondola
315	Texas Genco, LP	UFIX	18050	Coal Gondola
316	Texas Genco, LP	UFIX	18051	Coal Gondola
317	Texas Genco, LP	UFIX	18052	Coal Gondola
318	Texas Genco, LP	UFIX	18053	Coal Gondola
319	Texas Genco, LP	UFIX	18054	Coal Gondola
320	Texas Genco, LP	UFIX	18055	Coal Gondola
321	Texas Genco, LP	UFIX	13090	Coal Gondola
322	Texas Genco, LP	UFIX	13095	Coal Gondola
323	Texas Genco, LP	UFIX	13096	Coal Gondola
324	Texas Genco, LP	UFIX	13106	Coal Gondola

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 11/21/02



Robert W. Alvord